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PAGE 1 / 1

Apri9 9, 2012

Kendra Hannan
Senior Campaign Finance Analyst
Federal Election Commission
Washington, D.C. 20463

Re: Citizens for a Working America
ID No. C90012758
FEC Form 5, filed on January 31, 2012

Dear Ms. Hannan:

This letter responds to your letter dated March 5, 2012.

11 CFR ?? 109.10(e)(1) requires that independent expenditure reports identify ?each person who made a contribution in excess of \$200 to the person filing such report, which contribution was made for the purpose of furthering the reported independent expenditure.? Citizens for a Working America did not receive any contributions which were required to be itemized on Schedule 5-A of its FEC Form 5 under this regulation.

Thank you.

Sincerely,

Norman Cummings
Treasurer
